



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Rob Sand
Auditor of State

September 18, 2019

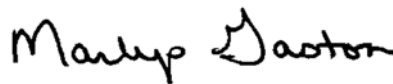
To Jerry Bartruff, Director of the Iowa Department of Corrections:

Iowa State Prison Industries is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2018.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Agency's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention.

This report is to inform you our audit of Iowa State Prison Industries did not disclose any findings we believe were necessary to report for the year ended June 30, 2018.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa State Prison Industries during the course of our audits. Should you have questions concerning the above information, please contact Ernie Ruben at (515) 281-8431.



Marlys K. Gaston, CPA
Deputy Auditor of State

cc: Honorable Kim Reynolds, Governor
David Roederer, Director, Department of Management
Glen P. Dickinson, Director, Legislative Services Agency